



# NEWS RELEASE

**STATE BOARD  
OF EQUALIZATION**

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**FOR IMMEDIATE RELEASE**

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**SUPPLEMENTAL ASSESSMENT PRACTICES SURVEY REPORT RELEASED  
FOR SAN MATEO COUNTY**

Carole Migden, Chairwoman, State Board of Equalization (BOE), today released a Supplemental Assessment Practices Survey Report on San Mateo County.

Once every five years, the BOE conducts a review of each county's property tax assessment functions to determine whether properties are being assessed properly and to identify areas where improvements should be made. Issued as an *Assessment Practices Survey*, the report provides an overview of how well the duties of the assessor are performed and includes recommendations to correct assessment deficiencies and improve compliance with state law. Supplemental assessment practices surveys are performed to review the extent of progress made by the assessor with regard to the recommendations contained in the most recent survey report.

The BOE's County Property Tax Division performed the fieldwork for this supplemental report in July 2002. The most recent assessment practices survey report for San Mateo County, dated March 2001, contained 26 recommendations. The assessor has fully implemented 9 of those recommendations, partially implemented 4, and not implemented 13.

Some of the most significant highlights of the Supplemental Assessment Practices Survey Report are listed below:

- The assessor now issues supplemental assessments for all reassessable events through a new assessment system.
- The assessor has implemented the National Automobile Dealers Association's automated valuation program for valuing new manufactured home installations and ownership transfers.
- The assessor now annually sends all owners of vessels identified as having a cost basis of \$100,000 or more Form BOE-576-D, *Vessel Property Statement*.

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*Note: A copy of the San Mateo County Supplemental Assessment Practices Survey Report is available upon request, or it can be found on the BOE's Web site at [www.boe.ca.gov](http://www.boe.ca.gov).*